AUDITORS' REPORT

OF THE

ACCOUNTS

OF THE

BLOCKLEY ALMS-HOUSE,

FOR THE

FISCAL YEAR ENDING

MAY 17th, 1841.

Philadelphia:
PRINTED BY MIFFLIN & PARRY,
No. 99 South Second Street.
1841.

Digitized by the Internet Archive
in 2017 with funding from
This project is made possible by a grant from the Institute of Museum and Library Services as administered by the Pennsylvania Department of Education through the Office of Commonwealth Libraries

https://archive.org/details/auditorsreportup00phil

AUDITORS' REPORT.

To the Honorable the Judges of the Court of Common Pleas of the County of Philadelphia.

The Auditors of the said County respectfully report:

That they have carefully examined the books and accounts of the Guardians for the relief and employment of the Poor of the City of Philadelphia, the District of Southwark, and the Township of the Northern Liberties and Penn, commencing on the 18th of May, 1840, and ending the 17th of May, 1841; and that they have compared them with the vouchers and documents produced in support thereof, and now report the following result.

THOMAS J. HESTON, } *County*
PETER A. GROTJAN, } *Auditors.*

AUDITORS' OFFICE,
Philada. November 27th, 1841.

AUDITORS' REPORT

Of the Accounts of the Blockley Almshouse aforesaid, for the fiscal year ending May 17th, 1841.

For the detailed result of the examination of the books and vouchers of this Institution, references will be made to a statement hereunto annexed, furnished to the Auditors by Jacob Smith, Esq. first book keeper, and whose accounts as far as regards the transactions submitted, have been, on examination, found to agree with the books, bills and vouchers.

But in order to reduce the same within a short and comprehensive compass, the Auditors beg leave to state:

First—That the statement above referred to is divided into eleven different counts, viz:

1. A detailed statement of the expenditures of this institution under the heads of *Provisions*, *Expenses*, *Medical Department*, *Fuel*, and *Medical Fund.*

2. A Statement of the number of Paupers in the Almshouse.

3. A Statement of the number of Paupers admitted and discharged.

4. A Statement relative to the Manufactories of the institution.

5. A Statement relative to the receipts and expenditures of Blockley Farm.

6. A Statement relative to the expenditures of the Blockley Estate.

7. A Statement of the expenditures of the Children's Asylum.

8. A Summary in shape of an Account Current, with references to Nos. 1, 4, 5, 6 and 7.

9. Treasurer's Statement and Account Current.

10. An Abstract, General Statement and Account Current, collected from Statements No. 1, 8 and 9.

11. A Statement of the Liabilities and Assets of the Institution.

And Second—The important results arising from an investigation of the documents above enumerated, may be stated as follows, viz:

At the foot of Statement No. 1. it is shown that the amount expended exclusively for the maintenance of paupers is equal to $73,428 08

and that as per Statement No. 2. the average number of paupers maintained during the fiscal year 1840, amounts to 1,467, which is equal to 96¼ cents for each individual's weekly support.

Statement No. 4. shows the profit arising to the institution from its various man-

ufactories, over and above the raw materials employed, to amount to $12,526 67

Statements Nos. 5. and 6. shew, that the Blockley estate, by means of the profits arising from the farm, leave to that estate, after deducting the expenses for its improvement for the said year, a net gain of 2,780 56

No. 7. Shews that the expenses for the Children's Asylum, and paid from the general funds, amount to 5,301 19

as also that for this amount 95 children per month, under circumstances of the greatest destitution, have been clothed, fed, lodged and instructed, during the said year.

No. 8. Is the summary of an account current collated from Statements No. 1. 4. 5. 6. and 7, shewing the amount received from the resources of the institution compared with the expenditures for the maintenance of its inmates, shewing the balances expended for that purpose more than received from these sources.

No. 9. The Treasurer's account current, shows that the total amount of receipts, independent of the balance in his hands on the 18th of May, 1840, amounts to 173,932 68

and that the total amount paid by him up to May 17th, 1841, amounted to 190,172 12

More paid than received, 16,239 44

and that this amount was paid out of the balance in his hands May 18th, 1840, viz: $29,412 01

Balance in his hands May 17th, 1841, 13,172 57

16,239 44

No. 10. This Statement is the abstract result of Nos. 1. 8. and 9, and shews, on the debit side, the amount of the expenditures for the maintenance of the institution, the expenses paid for the children's asylum, for the farm, the Blockley estate, for interest paid on loans and appropriations made for the sinking fund during the said year, all of which amount to 162,962 48

The credit side shews that the net amount received from the resources of the institution, is equal to 22,627 14

Leaving to be provided for by taxes and legacies, 140,335 34

From Statement No. 9. it appears that there was received on account of poor tax, $139,685 19

and on account of legacies, 1,782 85

Amounting to 141,468 04

which proves that the annual income derived from the poor tax at its present rate, has been sufficient to cover the expenditures beyond the regular means of the institution.

No. 11. Is a document furnished at the request of Auditors, showing

First—The amount of the Liabilities of the institution; and

Second—The amount of Assets in real and personal property belonging to the same.

From this statement it appears that there is a balance of upwards of 300,000 dollars in favor of the institution. Considering the rapid annual increase in the value of a farm of 187 acres of ground, bounded by a large extent of river lots on the south, and an equal range of building

lots on the northern line of the highway to Gray's Ferry and Baltimore, it is reasonable to suppose that the cost of the buildings amounting to nearly 860,000 dollars, will in time be realized by the sale of such parts of the farm, as will not in any degree interfere with the benevolent purposes for which this institution was established.

The above report corresponds with all the documents and books appertaining to the investigation of the fiscal year 1840; but the Auditors are obliged further to report, That as per Statement No. 11, under the head of "Abstracted money due," the books shew an account against Alexander Wentz, former Secretary of the Board, for money appropriated to his own use, but belonging to the institution, amounting to $466 25. On a minute investigation by Auditors of manifests of vessels containing foreign passengers subject to pay head money, it was found that the institution was entitled to the sum of $11,385 50

Whereas the receipts into the treasury as per Statement No. 9. credit side, only amounted to 8,877 98

Deficiency, 2,507 52

The said late Secretary having had this branch of revenue under his control, is therefore chargeable with the said deficiency of $2,507 52 on this account, unless he can prove to the contrary.

On the subject of tickets sold to students, there appears to be a deficiency of $5 between the amount sold by Mr. Wentz, namely, 116 tickets at $10—$1160, and the amount paid over as per statement furnished by the Board, by which it appears he paid over only $1155.

On the subject of commutation for cases of bastardy, support and bonded cases, the Auditors have not yet been able to obtain such documents as would prove the correctness of the amount arising from these sources and

paid over into the treasury on this account; they have requested the necessary information, and have received the following answer from the committee of conference:

Answer to query second—"The Board of Guardians have resolved that the (present) Secretary be desired to furnish the committee with the amount collected for support and bastardy cases during the fiscal year of 1840, and the amount still due, with the respective sums by each individual, which as soon as obtained will be furnished to the Auditors."

The result of this investigation will therefore appear in the report of the transactions of 1841.

In the course of the investigation it was observed that balances to a large amount remained due and unpaid by former collectors on their duplicates of taxes for the years 1838–9; and that these collectors had been reappointed without liquidating their accounts of the preceding year. An enquiry on this subject was made by Auditors, and the following answer obtained from the committee aforesaid:

Answer to 7th query—"There is a rule of the Board requiring that no collector shall be reappointed until his duplicate has been settled; but the Board were compelled to depart from this rule in some cases, for the reason that in some wards no other collector could be obtained. The Board are using all the means in their power to have the outstanding balances collected, and where other means fail, suits will be brought."

An inquiry was made by Auditors relative to a balance of $27,000, due by the Bank of the United States to this institution at the time of the last specie suspension, as it appears that a loss of about $800 (see No. 9. debit side,) was sustained in converting this debt into negotiable funds. It is but justice to the Board of Guardians and to the Treasurer to observe, that their early and skilful attention to this subject has probably

saved the institution many thousand dollars. The answer to this inquiry is as follows, viz:

Answer to the 9th query—"The sum of $27,000 was on deposite in the Bank of the United States to the credit of the corporation at the time of the failure of the Bank, and the arrangement was made by the treasurer (John Hemphill, Esq.) with the Bank to take Wilmington and Baltimore rail road loan stock at 90 per cent. On the sale of that loan the loss occurred of about 800 dollars."

During the investigation above stated, and many minor queries, the Auditors received with promptness from the Committee of Conference all the information it was in their power to give.

The Auditors finally report that the accounts of this institution for the fiscal year 1839 ending May 1840, appear not to have been audited by a former Board of Auditors, and as they have understood in consequence of some misunderstanding between the said Board and the Board of Guardians of the Poor; but that, as there is reason to believe that the deficiencies in regard to the amount on account of emigrant money paid over into the Treasury during that year, is still much larger than that reported above, the interest of the institution seems to require that measures should be adopted to have these accounts properly adjusted.

All which is respectfully submitted.

THOMAS J. HESTON,
PETER A. GROTJAN, } *Auditors.*

Auditors' Office,
Philada. Nov. 27th, 1841.

DOCUMENTS REFERRED TO IN AUDITORS' REPORT.

Accounts of the Guardians for the relief and employment of the Poor of the City of Philadelphia, the District of Southwark, and the Townships of the Northern Liberties and Penn, for the year ending on the 17th day of May, 1841.

No. I.—PROVISIONS.

184,315 lbs.	Beef,		$7,861 24
19,291 do	Mutton,		929 50
2,785 do	Tea,		1,363 22
130 bushels	Rye Corn,		146 25
100 do	Wheat Flour		478 25
9,225 lbs.	Chocolate		844 05
36,158 do	Brown Sugar		2,632 47
1,537 do	Havana do		163 92
11,398 do	Coffee		1,178 11
8,264½ gallons	Molasses		2,326 56
2,599 bushels	Potatoes		1,137 19
400½ do	Oats and Corn		141 44
21 cwt.	1 qr. Hay		14 45
16 bbls.	Vinegar		63 81
1,261¾ lbs.	Ham		140 18
25,434 do	Rice		962 42
50 bushels and	25 sacks Salt		71 58
	Hops and Malt		41 49
13,548 lbs.	Codfish		400 30
1 bbl.	Mackerel		15 00
	Sundries		1 40
416 lbs.	Pepper		35 59
1,345½ do	Butter		188 67
			$21,137 09

FURNISHED BY THE FARM.

11,835¼ galls.	Milk and Cream	2,361 67	
2,658½ lbs.	Butter	664 63	
12 tons	Hay	180 00	
4,383 bushels	Potatoes	2,191 50	
287½ doz	Eggs	53 90	
27 pairs	Fowls	16 87	
1,557 bushels	Turnips	311 40	5,779 97
	Amount carried over,		$26,917 06

Amount brought forward,			$26,917 06
FURNISHED BY THE MANUFACTORY.			
1,956 bbls. and 112 lbs. wheat Flour		9,645 85	
586 do Middlings		1,758 00	
20 do Rye		60 00	
405 bushels Indian Meal		283 50	
Bran, ground corn, &c. for horse feed		967 49	12,714 84
Add stock on hand May 18th, 1840			1,893 60
			41,525 50
Deduct amount of bread, sugar, coffee, &c. supplied to Children's Asylum, and cash received		2,506 36	
Stock on hand May 17th, 1841		1,014 82	3,521 18
			$38,004 32
EXPENSES.			
Salaries to Steward, Matron, Accountant, Agent, &c.		3,709 13	
Wages to Doorkeepers, Bakers, Carters, &c,		2,243 86	
Sundries,		40 00	
Clothing, Trimmings, &c.		122 03	
Printing and Stationary		222 70	
Hardware		106 48	
Tape and Thread		28 08	
Sweeping Chimneys		27 01	
Shoeing Horses, Blacksmith's work		191 28	
Glass and Queensware		72 82	
1815 gallons Lamp Oil		1,745 21	
Earthen Ware		137 73	
434 yards Flannel		131 12	
42,333 lbs. and 6289 bundles Straw		690 03	
Brooms		10 02	
2,298¼ yards Muslin		151 20	
Lumber		4 00	
Plumber's work		686 69	
Brushes		300 00	
Toll, Carriage hire, &c		208 96	
Support and removing N. R. Paupers		55 50	
Carriages, repairs, &c.		1,200 58	
Sand		85 37	
Starch		7 16	
Soap		85	
Postage		12 26	
Amount carried over,	$12,190 07		$38,004 32

Amount brought forward,		$12,190 07	$38,004 32
Furniture		116 50	
Linen		19 77	
Tar and Pitch		4 69	
Money repaid		56 87	
Buttons		28 49	
On account of Boats		11 00	
420 yards Calico Plaids, &c.		46 77	
Hats		234 57	
1381 yards Checks		168 41	
98¼ do Cloth		124 07	
Pins and Needles		1 75	
3,742 lbs. Tobacco		422 91	
Mason's Work and Bricks		104 65	
400 bushels Lime		80 00	
Stoves and Grates		148 38	
208 doz. Stockings		544 69	
Cost of returning our Paupers		26 25	
Pumps		6 25	
South street Landing		37 50	
146¼ yards Drilling		19 32	
Bedspreads		25 81	
Funeral Expenses		4 25	
Combs		9 90	
Hauling Ice		112 75	
Privies		121 49	
Cost of Collections		64 25	
171 yards Carpetting		122 87	
39½ do Sattinet		22 89	
Discount on Bank Notes		16 00	
Shoes		6 75	
Add Manufactured Goods, as per No. 4.		20,188 95	
Stock on hand May 18th, 1840		12,233 99	
		$47,322 81	
Deduct amount paid into Treasury for goods sold and board of patients for support of N. R. Paupers, indentures, &c.	3,219 23		
Supplies to Children's Asylum,	1,014 20		
Coffins for out-door Poor	81 00		
Stock on hand May 17,1841	7,560 16	11,874 59	
			35,448 22
Amount carried over,			$73,452 54

Amount brought forward,			$73,453 54
MEDICAL DEPARTMENT—SUPPLIES FOR THE SICK.			
Drugs and Medicines		1,738 22	
Salaries to Apothecaries and Cell Keepers		1,655 16	
Wages to Nurses		1,301 04	
Disbursements for the Sick		39 66	
224½ lbs. Rags		30 13	
5,507 do Crackers		290 11	
162½ gals. Wine		139 61	
146 do Brandy		221 50	
38 do Whiskey		9 96	
Leeching		853 41	
Surgical Instruments		168 87	
1,808 lbs Oat Meal		83 10	
8¼ bushels Flax seed		20 50	
465 lbs. Lard and Suet		45 14	
Sundries		9 86	
Ginger		25	
Splints		20 00	
Patent Lint		14 50	
		$ 6,641 02	
Add for work, &c. from Manufactory	238 79		
Stock on hand May 18,1840	1,427 55	1,666 34	
		$8,307 36	
Deduct medicine supplied for out-door Poor, for cash received, &c.	518 99		
Stock on hand May 17,1841	1,133 22	1,652 21	
			6,655 15
FUEL.			
2,226 7-12 cords Oak Wood		12,564 99	
209½ do Pine do		764 58	
Hauling and piling		881 74	
1,646 tons Anthracite Coal		6,142 61	
18 barrels Charcoal		5 61	
		$20,359 53	
Add stock on hand May 18, 1840		194 80	
Amount carried over,		$20,554 33	$80,107 69

Amount brought forward,		$20,554 33	80,107 69
Deduct cost of 1,731¼ cords oak wood, hauling, &c. for out-door poor	10,645 99		
Cash	15 00		
Stock on hand May 17, 1841	336 00	10,996 99	
			9,557 34

MEDICAL FUND.

Medical Books	102 28	
Omnibus hire for Students attending lectures	747 00	
		849 28
From which sum of		$90,514 31
Deduct amount paid into Treasury for admission fees, for Medical Students' tickets to Lectures, certificates to Medical Students	1,779 00	
Also, balance or profit of Blockley estate, No. 6.	2,780 56	
Also, balance of Manufactory, No. 4.	12,526 67	
		17,086 23
		$73,428 08

Making an aggregate sum of $73,428 08 to support an average number of 1,467 paupers, being at the rate of 96¼ cents nearly per week.

RECAPITULATION OF EXPENSES DRAWN THIS YEAR.

Supplies, &c.	21,137 09
Expenditures generally	14,899 87
Medical Department	6,641 02
Fuel	20,359 53
Med. Fund	849 28
	$63,886 79

No. II.

Statement of the number of Paupers in the Alms-house and House of Employment, during the year ending the 17th of May, 1841.

Months.	Men.	Women.	Children.	Total.
June	670	584	66	1320
July	632	574	60	1266
August	656	580	67	1303
September	655	581	60	1296
October	696	593	68	1357
November	780	631	73	1484
December	844	674	83	1601
January	920	685	85	1690
February	950	705	102	1757
March	848	693	83	1624
April	718	655	83	1456
May	702	665	83	1450
Being an average each month of	9071 / 755 11-12	7620 / 635	913 / 76 1-12	17,604 / 1467

No. III.

Statement of the number of Paupers admitted into and discharged from the Alms-house and House of Employment during the year ending May, 1841.

	Men.	Women.	Children	Total.
In the House the 18th May, 1840	652	576	57	1285
Admitted from 18th May, 1840, to 17th May, 1841 —				
Northern Liberties	186	71	11	268
Kensington	96	43	12	151
Penn Township	139	58	18	215
City	853	517	210	1580
Southwark	306	150	26	482
Births			89	89
Discharged, eloped, bound and died during year ending May 17th, 1841	2232 / 1530	1415 / 750	423 / 340	4070 / 2620
	702	665	83	1450

No. IV.

THE MANUFACTORY AT THE ALMS-HOUSE AND HOUSE OF EMPLOYMENT FOR THE YEAR ENDING MAY 17th, 1841.

Stock on hand May 18th, 1840		$6,490 72

RAW MATERIALS, WAGES, &c.

To Cash paid for 200 tons Coal and 170 bushels Coal Dust	302 20	
Leather	1,647 01	
Castings	238 97	
Salaries and Commissions	680 40	
7212 lbs Tallow	552 10	
Wages to Foreman, &c. of Factory	503 43	
7,019 bushels Ashes	1,010 81	
4872 lbs. Cotton	520 43	
Sundries	13 04	
Pegs	7 25	
Shoe Thread and Bristles	80 91	
6568½ lbs. Wool	1,485 00	
104 galls. Lamp Oil	122 02	
3884 lbs. Flax	336 50	
8 boxes Tin, &c	106 85	
Filling, Twist, &c.	74 82	
Oil and Paint	129 40	
Glass	100 00	
Hardware	403 46	
Lumber	326 70	
Machinery	271 69	
11,290 bushels Wheat	12,047 03	
100 do Oats	30 00	
861 do Corn	473 58	
Crossbar Cloth	37 80	
	21,501 40	
Add Wheat and Rye, from Farm as per No. 5.	256 50	
		21,757 90
Balance		12,526 67
Amount carried over,		$40,775 29

EXPENSE ACCOUNT.

By Goods manufactured and work done during year.

516½ lbs Stocking Yarn at 75; 208 lbs sewing Thread at 60; 74 lbs. carded Cotton at 20, 20½ lbs carded Wool at 40			535 17
7,791½ yards 4-4 Muslin at 10 and 13	1,000 90		
3,150½ do 6-4 Sheeting, 20	630 10		
1,757½ do Canton Flannel, 13	228 47		
3,104½ do Linsey, 50	1,552 25		
996 do do striped, 40	398 40		
1,246½ do 8-4 Woolen Blanket, 1 25	1,558 13		
629½ do 4-4 do 75	472 12		
4,786½ do Cotton Bedtick, 20	957 30		
86 do Linen, 30	25 30		
3,415 do Stripe, 10	341 50		
1.570 do Drilling, 14	219 87		
524½ do Carpeting 45	236 03		
1,023 do 8-4 Dam. Quilting, 37½	382 62		
1,018½ do 4-4 do 20	203 70		
44 do Tow cloth	8,80		
48 do 6-4 Woolen Coverlids, 1	48 00		
192 do Flax Sheeting, 40	38 40		
		8,302	89
1,128 pairs men's Shoes 1 10; 970 women's, 75; 480 children's, 50	2,208 30		
100½ pairs fine shoes and laced boots, 1 25, 1 50, 6 pair cripples,	143 75		
Repairs to shoes, saddlery, &c.	537 49		
		2,889	54
27 Coats and Coatees, 3 50, 2 50,	86 50		
5 Frock do 2 50	12 50		
56 Jackets, 39 Vests, 78 Pants	120 30		
763 House Jackets, 740 Trowsers, 134 Drawers, &c.	398 85		
		618	15
75 Tubs, 135 Buckets, 28 Piggins, &c.	184 03		
561 Coffins, 44 Bedsteads, 51 Tables, &c.	826 22		
Amount carried over,	$1.010 25	$12,345	75

Amount brought forward,	$40,775 29

	$40,775 29

Amount brought forward,	$1,010 25	$12,345 75
Wheelbarrows, Close Stools, Screens, Chests, Boxes, &c.	2,060 02	
Tin Ware	459 15	
Boilers, Stoves, &c.	882 96	
Blacksmiths' Work	210 77	
Painting and Glazing	322 02	
Ropes, Sash Cords, Twine, &c.	424 38	
658½ bbls. Soft Soap, 2 50	1,646 25	
2103 lbs. Hard do.	159 97	
Repairs to Tubes and Steam Pipes	370 10	
2770 lbs. Oakum, &c.	203 33	
47 Mats	94 00	7,843 20
CHILDREN'S ASYLUM.		
Glazing, Painting, &c.		28 46
MEDICAL DEPARTMENT.		
Blacksmiths' work, Painting and Glazing,		238 79
BLOCKLEY ESTATE.		
Blacksmiths' work, Painting and Glazing,		78 60
FARM.		
1,048½ bushels Corn and Bran, 50	524 25	
736 do Wheat and Rye	143 72	
39½ do Indian Meal,	27 65	
32,158 do Wheat and Rye Bran, 80 per 100	257 27	
Spent Ashes	84 00	1,036 89
PROVISIONS.		
Amount of Provisions furnished as per Statement No. 1.		12,714 84
Cancelled Order		31 64
Stock on hand May 17, 1841		
Machinery	3,353 76	
Raw Materials	3,103 36	6,457 12
		$40,775 29

No. V.
THE FARM OF THE ALMSHOUSE FOR THE YEAR ENDING MAY, 1841.

To Stock on hand May 18th, 1840		2,920 00
Cash paid as follows—		
Farmers' salary and wages	1,167 94	
Blacksmith work	74 82	
Seed	89 35	
Wheelwright work	14 53	
Live Stock	279 50	
Farming utensils	14 52	
Sundries	2 27	
	1,642 93	
Amount of Feed supplied by Manufactory as per No. 4.	1,036 89	2,679 82
Balance carried to Blockley Estate		5,133 25
		$10,733 07

No VI.—BLOCKLEY ESTATE FOR THE YEAR ENDING MAY, 1841.

To Cash paid Gardener's salary	558 00	
For Trees	30 75	
Powder for blasting	72 06	
Pump	20 00	
Blacksmith work	146 48	
Shovels	12 75	
Hauling Stone	143 68	
Repairing roof of House	222 11	
	1,205 83	
Add for work for Manufactory as per No. 4.	78 60	
Borough Tax 1838-'39-'40	1,140 02	2,424 45
Balance		2,780 56
		$5,205 01

By amount of Provisions furnished as per No. 1.	5,779 97	
194 bushels Wheat and 109 bushels Rye furnished Manufactory	256 50	
3,319 gallons Milk and 579 lbs butter, Children's Asylum	791 85	
Cash paid into Treasury	776 75	7,605 07
Stock on hand May 17th, 1841		3,128 00
		$10,733 07

By cash for Plants sold	71 76
Balance of Farm account	5,133 25
	$5,205 01

No. VII.—CHILDREN'S ASYLUM FOR YEAR ENDING MAY, 1841.

To cash paid by Treasurer of Committee for Wages, Provisions, Clothing, &c.			1,032 45	
Provisions supplied by Almshouse store			2,462 69	
Clothing, &c.	do	do	1,014 20	
Milk and Butter	do	Farm	791 85	
(See Supplement)				$5,301 19

No. VIII.—THE ALMS-HOUSE MANUFACTORY, CHILDREN'S ASYLUM, FARM AND BLOCKLEY ESTATE, FOR THE YEAR ENDING MAY, 1841.

To Stock on hand May 18, 1840, viz:				
Provisions as per	No. 1.		1,893 60	
Expenses	do	do	12,233 91	
Med. Dep't.	do	do	1,427 55	
Fuel	do	do	194 80	
Manufactory	do	4.	6,490 72	
Farm	do	5.	2,920 00	25,160 58
Expenditures (Fuel, Medicine and Coffins for out-door poor, first deducted) as per No. 1			52,640 81	
do	on account of Blockley estate as per No. 6.		1,205 83	
do	on ac't. of Children's Asylum as per No. 7.		1,032 45	
do	on ac't. of Farm do 5.		1,642 93	
do	do Manufactory do 4.		21,501 40	78,023 42
				$103,184 00

By cash paid into Treasury, the receipt of			
House		5,291 02	
do do by farm com'tee		776 75	6,067 77
Stock on hand May 1841			
Provisions		1,014 82	
Expenses		7,560 16	
Medical Department		1,133 22	
Fuel		336 00	
Manufactory		6'457 12	
Farm		3,128 00	19,629 32
Balance, being amount expended more than received this year for the use of the Almshouse Manufactory, &c.			77,486 91
			$103,184 00

No. IX.

THE BOARD OF GUARDIANS OF THE POOR OF THE CITY OF PHILADELPHIA, &c. IN ACCOUNT CURRENT WITH THE TREASURER FOR THE YEAR ENDING MAY 17th, 1841.

To Orders drawn for Supplies for the year as per No. 1.	$63,886 79	
Manufactory	21,501 40	
Farm	1,642 93	
Blockley Estate	1,205 83	
Children's Asylum	1,032 45	89,269 40
Orders in favor of Visitors for out-door relief—		
City	1,760 47	
Southwark	442 74	
Northern Liberties	384 75	
Penn Township	452 50	
Kensington	241 37	3,281 83
Support of Married Women and Illegitimate Children		7,164 87
Salaries of Secretary, Agent & Solicitor	1,629 22	
do of Visitors of City and Districts	3,191 91	
do of out-door Physicians	1,532 61	
do do Apothecaries	386 78	6,740 52
Leeching and Cupping	504 50	
Agents' expenses $689 75; Guardians' disbursements $822 67	1,512 42	
Printing and Stationary	54 50	
Wagon Drivers, &c. wages	454 00	
Fuel for City Offices	31 00	
Preparing Tax Duplicates	250 00	
Repairs &c. of city wood yard fence	45 54	
Expenses at Harrisburg	56 00	
Desk and Time piece	35 00	
Amount of Counterfeit notes	36 55	
Donations to Soup Societies	250 00	
Amount of orders in lieu of those abstracted	946 25	
Sundries	12 90	
City Office Rent	120 00	
Advance money to visitor of sick	50 00	
Overpayments of poor tax refunded	108 20	4,466 86
Amount carried over,		$110,923 48

By balance in Treasury May 18, 1840			29,412 01
Poor Tax 1840	115,880 96		
do 1839	23,234 15		
do 1838	225 58		
do 1837	75 00		
Registered Tax	269 50	139,685 19	
By amount paid over by support, &c. Committee		4,757 79	
do do Farm do		776 75	
do do Steward, the receipts of House		5,291 02	
Emigrant Money		8,877 98	
Lecture Tickets		1,335 00	
Fines and Forfeitures		102 49	
Interest		540 00	
Amount received for a Clock		200 00	
On account of Deposites Bank U. S. converted into current money		4,337 50	
Amount of interest on ac't sinking fund		5,500 00	
do advanced money repaid		70 00	
do Cancelled Orders on Treasurer		148 41	
On account of Money abstracted		480 00	
Sundries		47 70	
Amount paid over on account of W. Carter's legacy	420 85		
J. Dutton's	80 00		
Ann Armitt's	160 00		
Esther Waters'	627 80		
G. Emlen's	360 04		
J. Thompson's	134 16	1,782 85	
Amount carried over,			$203,344 69

Amount brought forward,		$110,923 48
On account of Dutton's legacy	7 50	
do Thompson's do	202 14	209 64
Interest on Almshouse loans		45,405 00
Appropriations to sinking fund loan 1847		6,600 00
J. Hemphill, Treasurer, being amount of deposites of the Guardians in Bank U. S. to be converted into current money		27,000 00
Directors of the Poor of Cumberland, balance due them		34 00
Balance in Treasury		13,172 57
		$203,344 69

No. X.—GENERAL STATEMENT.

DR.

To amount of Orders drawn for Supplies for the year, and for Manufactory, Farm, Blockley Estate and Children's Asylum, as per No. 8. (fuel, medicine and coffins for out-door poor first deducted)	78,023 42	
Interest on Almshouse Loan and Loan 1847, as per No. 9.	45,405 00	
Annual appropriation to sinking fund 1847, as per No. 9.	6,600 00	130,028 42
Amount of fuel, medicines and coffins for out-door poor as per No. 1.	11,245 98	
Salaries of Secretaries, Agents, Solicitors, Visiters, Physicians and Apothecary, for out-door poor, as per No. 9.	6,740 52	
Cupping, Leeching, Agents' expenses, preparing Tax books, &c. as pr No. 9.	4,500 86	
Orders drawn in favor of Visiters of poor, as per No. 9.	3,281 83	
Support of Married Women and Illegitimate Children, as per No. 9.	7,164 87	32,934 06
		$162,962 48

Amount brought forward,	$203,344 69

$203,344 69

CR.

By amount paid into Treasury for fees of Medical Students, board money of Patients, manufactured goods sold, &c. as per No. 9.	5,291 02
Amount paid over by Farm Committee as per No. 9.	776 75
Emigrant Money as per No. 9.	8,877 98
Fines, &c. do do	102 49
Interest, Advance money paid do	1,486 11
Amount paid for support of Married Women and Illegitimate Children as per No. 9.	4,757 79
Amount paid over for Med. Tickets as per No. 9.	1,335 00
Balance, being amount expended for the year ending May 17th, 1841, more than received, from sources other than taxes	140,335 34

$162,962 48

No. XI.---STATEMENT OF EFFECTS UNDER THE CARE OF GUARDIANS OF THE POOR, MAY 17th, 1841.

Penn Farm, West Philadelphia, cost	51,761 81		
Almshouse erected thereon do	859,743 84	911 505	65
Lot of ground corner of Tidmarsh and Eleventh streets		10,000	00
Sinking Fund of Almshouse Loan, principal and interest		64,107	12
Sinking Fund of Loan 1847 prin. & int.		22,257	05
Invested Capital do		41,965	46
Balance in Treasury as per No. 9.		13,172	57
do due for Taxes, estimated		34,670	86
do due by counties and townships, estimated		2,916	66
Amount due for advance money to visiters, &c.		2,503	34
Balance in Treasury of Sinking Fund loan 1847		3,377	63
Notes receivable		1,236	11
Balance of abstracted money due		466	25
G. Emlen's legacy, 5 per ct. loan, State	2,200 58		
do Schuylkill Navigation Cos. stock	5,000 00	7,200	58
Esther Waters' legacy, Lehigh Coal and Nav. Co. stock		10,463	67
A. Thompson's legacy ground rent per annum	202 16		
W. Carter's do do	168 88		
D. Claypole's do do	32 00		
Ann Armitt's do do	36 00		
J. Dutton's do do	255 33		
Other ground rents am't. per an.	98 67		
Total per annum	693 04	11,550	00
Supplies on hand May 17th, 1841			
Provisions	1,014 82		
Expense account	7,560 16		
Fuel	336 00		
Med. Department	1,133 22		
Farm	3,128 00		
Manufactory	6,457 12	19,629	32
		$1,157,022	27

LIABILITIES.

Amount of loans for building Almshouse	746,100 00
do loan of 1847	110,000 00
do due several individuals	401 12
Balance	300,521 15
	$1,157,022 27

Received during the year from the Clerks of the Markets, 864 lumps Butter; 65 lumps Butter; 40 pieces Meat, 63 strings Sausages; 6 pieces Dried Beef, and 2 Hams.

N. B. The above articles were distributed by order of the board amongst the sick and other inmates, as occasion required, without entering into the accounts of the books. (Note by the Auditors.)

ADDITIONAL STATEMENT BELONGING TO No. VII.

To the Auditors of Philadelphia County:

GENTLEMEN—Agreeably to your request, I annex a Statement of Children in the Asylum, for year ending May, 1841.

1840,	BOYS.	GIRLS.	TOTAL.
June,	76	25	101
July,	78	21	99
August,	81	21	102
September,	78	21	99
October,	76	18	94
November,	76	16	92
December,	75	17	92
1841.			
January,	77	17	94
February,	78	19	97
March,	77	18	95
April,	70	20	90
May,	68	17	85
	910	230	1,140

Averaging per month 95.

The quantity of land purchased for the Almshouse is 187 acres 1 rood and 20 perches; the Almshouse and yard within occupies 10 acres of this; the remainder is the Farm and Garden.

Very respectfully your ob't. ser't.

(Signed) JACOB SMITH.

November 22d, 1841.

Approved November 27th, 1841.

THOMAS J. HESTON, } *County Auditors.*
PETER A. GROTJAN, }